

M/S SAEBAN CONSTRUCTION PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31 March, 2023
CIN-U45200BR2009PTC014820

		(Amount in Rs.)	
Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
A CONTINUING OPERATIONS			
I Revenue from operations	23	33,160.00	115,570.00
II Other income	24	-	414.30
III Total revenue (I+II)		33,160.00	115,984.30
IV Expenses			
(a) Cost of materials consumed	25 A	4,600.00	24,381.15
(b) Purchases of stock-in-trade			
(c) (Increase) / Decrease in Inventories/WIP	25 B	10,381.96	59,914.85
(d) Employee Benefits Expense	26	9,502.48	13,600.00
(e) Finance costs	27	860.09	828.50
(f) Depreciation and amortisation expense	11	-	-
(g) Other expenses	28 (A+B)	6,800.48	15,689.80
Total expenses		32,145.00	114,414.30
V Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)		1,015.00	1,570.00
VI Exceptional items			
VII Profit before extraordinary items and tax (V ± VI)		1,015.00	1,570.00
VIII Extraordinary items			
IX Profit before tax (VII ± VIII)		1,015.00	1,570.00
X Tax expense:			
(a) Current tax expense for current year		350.00	500.00
(b) Less: MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense (a-b+c)		350.00	500.00
(e) Deferred tax		-	-
XI Profit / (Loss) from continuing operations (IX ± X)		665.00	1,070.00
B DISCONTINUING OPERATIONS			
XII i. Profit / (Loss) from discontinuing operations (before tax)			
ii. Gain / (Loss) on disposal of assets / settlement of liabilities attributable to the discontinuing operations			
XIII Add / (Less): Tax expense of discontinuing operations			
XIV Profit from discontinuing operations (XII+XIII)			
XV Profit / (Loss) for the year (XI ± XIV)		665.00	1,070.00
XVI Earning per equity share			
Basic		0.03	0.05
Diluted		0.03	0.05

See accompanying notes forming part of the financial statements

In terms of our report attached.

For PANKAJ KUMAR MISHRA & ASSOCIATES
Chartered Accountants

Pankaj Kumar Mishra
PANKAJ KUMAR MISHRA
(Partner)

M.NO-096920

Place: Patna

Date: 28.09.2023

For and on behalf of the Board of Directors
Saehan Construction Pvt. Ltd.

Sheera Zahmad
SHEERAZAHMAD
Director
Din 02754049

Saehan Construction Pvt. Ltd.

Shahzad Ahmad
SHAHZAD AHMAD
Director
Din 02754185

Saehan Construction Pvt. Ltd.

[Signature]
Director

M/S SAEBAN CONSTRUCTION PRIVATE LIMITED

Notes forming part of the financial Statement for the year ended 31st march 2023

Note 1 Share capital

(All amounts in Rs.Hundreds, unless otherwise stated)

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Number of shares	Amount	Number of shares	Amount
(a) <i>Authorised</i>				
Equity shares of Rs.10.00 each with voting rights	100,000	10,000.00	100,000	10,000.00
(b) <i>Issued</i>				
Equity shares of Rs.10.00 each with voting rights	20,000	2,000.00	20,000	2,000.00
(c) <i>Subscribed and fully paid up</i>				
Equity shares of Rs.10.00 each with voting rights	20,000	2,000.00	20,000	2,000.00
(d) <i>Subscribed but not fully paid up</i>				
Equity shares of Rs.10.00 each with voting rights	-	-	-	-
Total (c+d)	20,000	2,000.00	20,000.00	2,000.00

Note 1A Reconciliation of number of shares				
Particulars	Equity Shares			
	As at 31st March, 2023		As at 31st March 2022	
	Number	Amount in Rs.	Number	Amount in Rs.
Shares outstanding at the beginning of the year	20,000	2,000	20,000	2,000
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Any other movement (please specify)	-	-	-	-
Shares outstanding at the end of the year	20,000	2,000	20,000	2,000

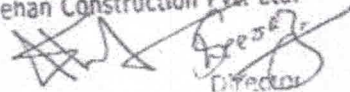
Clause (i) of Note 1 Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March, 2023		As at 31st March 2022	
	Number of shares held	% holding	Number of shares held	% holding
Equity Shares with Voting Rights				
SHEERAZ AHMAD	10,000	50.00%	10,000	50.00%
SHAHZAD AHMAD	10,000	50.00%	10,000	50.00%
Total	20,000	100%	20,000	100%

Shareholding of Promoters

Promoter Name	Current Year		Previous Year	
	% of Share	Number of shares held	% of Share	Number of shares held
SHEERAZ AHMAD	50.00%	10,000	50.00%	10,000
SHAHZAD AHMAD	50.00%	10,000	50.00%	10,000
0.00	0.00%	-	0.00%	-
0.00	0.00%	-	0.00%	-
TOTAL	100.00%	20,000	100.00%	20,000
% of change during the year	-	-	-	-
Promoter Name	Current Year		Previous Year	
SHEERAZ AHMAD	0.00%	-	0.00%	-
SHAHZAD AHMAD	0.00%	-	0.00%	-
0.00	0.00%	-	0.00%	-
0.00	0.00%	-	0.00%	-
Total	0	-	0	-

Saeban Construction Pvt. Ltd.




Saeban Construction Pvt. Ltd.

Director

Note 2 Reserves and surplus

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Capital reserve	-	-
(b) Capital redemption reserve	-	-
(c) Securities premium account	-	-
(d) Debenture redemption reserve	-	-
(e) Revaluation reserve	-	-
(f) Share options outstanding account	-	-
(g) Other reserves (specify)	-	-
(h) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	2,076.28	1,006.28
Add: Profit / (Loss) for the year	665.00	1,070.00
	2,741.27	2,076.28
Total	2,741.27	2,076.28

M/S SAEBAN CONSTRUCTION PRIVATE LIMITED

Notes forming part of the financial Statement for the year ended 31st march 2023

Note 3 Long-term Borrowings

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Bonds / debentures		
Secured		
Unsecured		
(b) Term Loan		
From banks		
Secured		
Car Loan		
Term Loan		
(c) Deferred payment liabilities		
Secured		
Unsecured		
(d) Deposits		
Secured		
Unsecured		
(e) Loans and advances from related parties		
Unsecured		
Unsecured (from Directors & Shareholders)		
(f) Long term Maturities of finance lease obligations		
(g) Other loans and advances (specify nature)		
Unsecured		
Total	-	-

Note 4. Deferred Tax Liabilities (Net)

Particulars	As at 31st March, 2023	As at 31st March 2022
Total	-	-

Note 5. Others Long-term Liabilities

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Trade Payable		-
(b) Others (specify nature)		-
Total	-	-

Note 6. Long-term Provisions

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Provision for Employee benefits		-
(b) Others (Details)		-
Total	-	-

Saeban Construction Pvt. Ltd.

[Signature]
Director



Saeban Construction Pvt. Ltd.

[Signature]
Director

Note 7. Short-term Borrowings

Particulars	As at 31st March, 2023	As at 31st March 2022
(i) Loan repayable on demand	-	-
Secured		
From Bank - OD	7,825.23	5,042.99
Unsecured		
(ii) Loans & Advances From Related Parties		
(i) Deposits		
(ii) Others loans and advances (specify nature)	8,000.00	8,000.00
(iv) Current maturities of long-term borrowing		
Total	15,825.23	13,042.99

Note 8. Trade Payables

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Trade Payables		
(1) Total outstanding dues of micro enterprises and small enterprises		
(2) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	-	-

Trade Payable ageing schedule

Particulars	Current Year	Outstanding for				TOTAL
		Less than 1 year	1-2 years	2-3 years	more than 3 years	
i. MSME	-	-	-	-	-	-
ii. Others	-	-	-	-	-	-
iii. Disputed dues - MSME	-	-	-	-	-	-
iv. Disputed dues - others	-	-	-	-	-	-
Previous year						
i. MSME	-	-	-	-	-	-
ii. Others	-	-	-	-	-	-
iii. Disputed dues - MSME	-	-	-	-	-	-
iv. Disputed dues - others	-	-	-	-	-	-

Note 9 Other current liabilities

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance (Unearned revenue)	-	-
(e) Unpaid dividends	-	-
(f) Share Application money due for refund & intt. Accrued thereon	-	-
(g) Unpaid matured Deposit including intt. accrued	-	-
(h) Unpaid matured Debenture & intt. Accrued	-	-
(i) Other payables		
(a) Statutory remittances	-	-
(b) Tds Payable	-	-
(c) Advance from customer	104,000.30	117,760.30
(d) Salary Payable	871.00	2,410.00
(e) Exp. Payable & other	7,320.00	2,640.00
Total	112,191.30	122,810.30

Saeban Construction Pvt. Ltd.

Director

Saeban Construction Pvt. Ltd.

Director



Note 10 Short-term provisions

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Provision for Employee benefit		
(b) Provision for others		
(i) Provision for INTT		
(ii) Provision Electricity exp		
(iii) Provision for tax - Earlier YR	0.00	0.00
(iv) Provision for tax - C. Y.	350.00	300.00
(v) Provision for Audit fee & Rec. Exp	300.00	300.00
Total	650.00	600.00

Note 13. Deferred Tax Assets (Net)

Particulars	As at 31st March, 2023	As at 31st March 2022
Total	-	-

Note 14. Long Term loans and advances

Particulars	As at 31st March, 2023	As at 31st March 2022
(i) long term Loans & advances (Secured, considered good; / Unsecured, considered good / Doubtful)		
(a) Capital Advance		
(b) Loans and Advances to Related Parties-unsecured (giving details thereof).		
(c) Other loans and Advances		
(ii) Allowance for bad and doubtful loans and Advances		
(iii) Loans and advances due by Director or other officer- Unsecured		
Total	-	-

Note 15. Other non-current assets

Particulars	As at 31st March, 2023	As at 31st March 2022
Secured, considered good; / Unsecured, considered good / Doubtful		
(i) Long-term Trade Receivables (including trade receivables on deferred credit)		
(a) Secured, considered good;		
(b) Unsecured, considered good;		
(c) Doubtful		
(ii) Security Deposits- secured		
(iii) Others		
(a) Security Deposit in Electricity Dep.		
Total	-	-

Note 17. Inventory

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Raw material		
(b) Work-in-progress;	129,631.48	140,013.44
(c) Finished goods		
(d) Stock-in-trade (in respect of goods acquired for trading)		
(e) Stores and spares		
(f) loose tools		
(g) Others (specif nature)		
(i) Goods-in-transit		
Total	129,631.48	140,013.44

Saehan Construction Pvt. Ltd.

Director

Saehan Construction Pvt. Ltd.

Director



Note 18. Trade Receivables

Particulars	As at 31st March, 2023	As at 31st March 2022
Undisputed trade receivables - considered good		
Undisputed trade receivables - considered doubtful		
Disputed trade receivables - considered good		
Disputed trade receivables - considered doubtful		
Total	-	-

Trade receivable ageing schedule - Annexure (1)

Note 19 Cash and cash equivalents

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Balances with banks	52.17	
(b) Cheques, drafts on hand		
(c) Cash in hand	2,116.28	716.13
(d) Others (Specify nature)-fd	1,607.87	
Total	3,776.32	716.13

Note 20 Short-term loans and advances

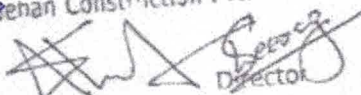
Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Loans and advances to related parties		
(i) Secured, considered good		
(ii) Unsecured, considered good		
(iii) Doubtful		
(b) Others		
(i) Security deposits-short term		
(ii) Loans and advances to employees		
(iii) Prepaid Expense-Unsecured, considered good		
(iv) Balances with government authorities		
Unsecured, considered good		
Tax Paid - Earlier year		
Advance tax -current year		
Tds/TCS-current year		
(v) Inter-corporate deposits		
(vi) Others		
Capital Advance		
Copy Right		
Entry Tax		
Advance to farmers		
Rent Advance		
Others		
Total	-	-

Note 21 Other current assets

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Unbilled revenue		
(b) Unamortised expenses		
(c) Accruals		
(d) Others- Investment		
Total		

Saeban Construction Pvt. Ltd. Saeban Construction Pvt. Ltd.


Director


Director



Note 22 Contingent liabilities and commitments

Particulars	As at 31st March, 2023	As at 31st March 2022
Contingent Liabilities:		
(a) Claims against the company not acknowledged as debt;		
(b) Guarantees;		
(c) Others money for which the company is contingently liable;		
Others Expenses		
Commitments:		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for;		
(b) Uncalled liability on shares and other investments partly paid;		
(c) Other commitments;		
Total		

M/S SAEHAN CONSTRUCTION PRIVATE LIMITED

Notes forming part of the financial Statements for the year ended 31st march 2023

Note 23 Revenue from operation

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Sale of products;	33,160.00	111,570.00
(b) Sale of services;		4,000.00
(c) Other operating revenue;		
Less:		
(d) Excise duty		
Total Income	33,160.00	115,570.00

Note 24 Other income

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Interest income	0.00	0.00
(b) Dividend income;		
(c) Net gain/loss on sale of investment		
(d) Other non-operating income		414.30
Total	0.00	414.30

Note 25 A Cost of material consumed

Particulars	As at 31st March, 2023	As at 31st March 2022
Add: Purchase	4600.00	24381.15
Direct Exp. And Consumable	0.00	0.00
Total	4600.00	24381.15

Note 25 B Change in Inventory /WIP

Particulars	As at 31st March, 2023	As at 31st March 2022
Op. Stock /wip	140013.44	199928.29
Less: CL Stock /wip	129631.48	140013.44
Total	10381.96	59914.85

Note 26 Employee Benefits Expense

Particulars	As at 31st March, 2023	As at 31st March 2022
Director salary	7,000.00	7,000.00
Salaries and Wages to staff	2,502.48	6,500.00
Contribution to provident fund(PF)		
Contribution to ESIC		
Contribution to others		
Expense on ESOP & ESPP		
Staff welfare expenses		
Total	9,502.48	13,500.00

Saeban Construction Pvt. Ltd.

Director

Saeban Construction Pvt. Ltd.

Director



Note 27 Finance costs

Particulars	As at 31st March, 2023	As at 31st March 2022
(a) Interest expense on:		
(i) Borrowings		
Bank interest & charges	800.09	828.50
(ii) Trade payables		
(iii) Others		
(b) Other borrowing costs		
(c) Net (gain) / loss on foreign currency transactions and translation		
Total	800.09	828.50

Note 28 A . Other expenses

Particulars	As at 31st March, 2023	As at 31st March 2022
(i) (Construction exp)		
Other Direct exp	241.00	1,535.00
Wages	4,210.00	11,674.00
Total	4,451.00	13,209.00

Note 28 B Other expenses

Particulars	As at 31st March, 2023	As at 31st March 2022
(ii) (Administration and others.)		
Rent & Electricity	1,844.62	1,706.00
Other Exp	31.00	94.40
Travelling & conveyance	12.00	71.00
Office Exp	34.21	122.00
Misc exp	61.15	88.40
Printing & Stationery	24.00	21.00
Site Exp	42.50	78.00
Filing fee	100.00	100.00
Total	2,149.48	2,280.80

Note 28 B . Other expenses (contd...)

Particulars	As at 31st March, 2023	As at 31st March 2022
(i) Payments to the auditors		
For statutory audit	100.00	100.00
For taxation matter	100.00	100.00
For company law matters		
For management services		
For other services		
For reimbursement of exp.		
Total	200.00	200.00
Total	6,800.48	15,689.80

Saeban Construction Pvt. Ltd.

Director

Saeban Construction Pvt. Ltd.

Director



M/S SAEBAN CONSTRUCTION PRIVATE LIMITED

Note 11 - Property, Plant & Equipment

Fixed Assets	Rate	Gross Block			Accumulated Depreciation			Net Block	
		Balance as at 1 April 2022	Additions/ (Disposals)	Acquired through business combinations	Revaluations/ (Impairments)	Balance as at 31 March 2023	Balance as at 1 April 2022	Balance as at 31 March 2023	Balance as at 31 March 2022
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Building	9.50%	-	-	-	-	-	-	-	-
Plant & Machinery	18.10%	-	-	-	-	-	-	-	-
Office building / Flat	9.50%	-	-	-	-	-	-	-	-
Car	31.23%	-	-	-	-	-	-	-	-
Sub Total		-	-	-	-	-	-	-	-

SaeBAN Construction Pvt. Ltd.

(Director)



SaeBAN Construction Pvt. Ltd.

Director

M/S SAEBAN CONSTRUCTION PRIVATE LIMITED
Notes Forming Part of the Financial Statements as on 31.03.2023

Note 12: Non-Current Investments

Particular	As at 31st March, 2023			As at 31st March, 2022		
	Quoted	Unquoted	Total	Quoted	Unquoted	Total
A. Trade (At Cost)						
(a) Investment property (specify nature)	-	-	-	-	-	-
(b) Investment in equity instruments	-	-	-	-	-	-
(c) Investment in preference shares	-	-	-	-	-	-
(d) Investment in government or trust securities	-	-	-	-	-	-
(e) Investment in debentures or bonds	-	-	-	-	-	-
(f) Investment in mutual funds (Give details)	-	-	-	-	-	-
(g) Investment in partnership firms (Give detail)	-	-	-	-	-	-
(h) Other non-current investments (Specify nature)	-	-	-	-	-	-
Total (A)	-	-	-	-	-	-
B. Other Investments (At Cost)						
(a) Investment property (specify nature)	-	-	-	-	-	-
(b) Investment in equity instruments	-	-	-	-	-	-
(c) Investment in preference shares	-	-	-	-	-	-
(d) Investment in government or trust securities	-	-	-	-	-	-
(e) Investment in debentures or bonds	-	-	-	-	-	-
(f) Investment in mutual funds (Give details)	-	-	-	-	-	-
(g) Investment in partnership firms (Give detail)	-	-	-	-	-	-
(h) Other non-current investments (Specify nature)	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-
Total Non Current Investment (A+B)	-	-	-	-	-	-
Less: Provision for diminution in value of investments	-	-	-	-	-	-
Net Non Current Investment	-	-	-	-	-	-

SaeBAN Construction Pvt. Ltd.

Director

Note: In case of Investments in Equity Share / Preference Share / Bond / Debenture / Securities, separate detail for fully / partly paid up of such instruments are given wherever applicable in the separate Notes.

SaeBAN Construction Pvt. Ltd.

Director



M/S SAEBAN CONSTRUCTION PRIVATE LIMITED
Notes Forming Part of the Financial Statements as on 31.03.2023

Note 16 Current Investments

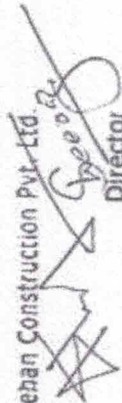
Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Quoted	Unquoted	Quoted	Unquoted
Current Investments (At lower of cost and fair value, unless otherwise stated)				
(a) Investment in equity instruments	Nil	Nil	Nil	Nil
(b) Investment in preference shares	Nil	Nil	Nil	Nil
(c) Investment in government or trust securities	Nil	Nil	Nil	Nil
(d) Investment in debentures or bonds	Nil	Nil	Nil	Nil
(e) Investment in mutual funds (give details)	Nil	Nil	Nil	Nil
(f) Investment in partnership firms	Nil	Nil	Nil	Nil
(g) Other investments (specify nature)	Nil	Nil	Nil	Nil
Total	-	-	-	-
Less: Provision for diminution in value of investments	-	-	-	-
Total Current Investment	-	-	-	-

Saeban Construction Pvt. Ltd.


Director

Note: In case of Investments in Equity Share / Preference Share / Bond / Debenture / Securities, separate detail for fully / partly paid up of such instruments are given wherever applicable in the separate Notes.

Saeban Construction Pvt. Ltd.


Director



M/S SAEHAN CONSTRUCTION PRIVATE LIMITED

Annexure (1)

Trade Receivable ageing schedule

Current Year

Particulars	Outstanding for following period from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	more than 3 years	
i Undisputed trade receivables - considered good	-	-	-	-	-	-
ii Undisputed trade receivables - considered doubtful	-	-	-	-	-	-
iii Disputed trade receivables - considered good	-	-	-	-	-	-
iv Disputed trade receivables - considered doubtful	-	-	-	-	-	-

Previous Year

i Undisputed trade receivables - considered good	-	-	-	-	-	-
ii Undisputed trade receivables - considered doubtful	-	-	-	-	-	-
iii Disputed trade receivables - considered good	-	-	-	-	-	-
iv Disputed trade receivables - considered doubtful	-	-	-	-	-	-

Note: (i) similar information shall be given where no due date of payment is specified, in that case disclosure shall be from the date of the transaction.

Saeahan Construction Pvt. Ltd.

Saeahan Construction Pvt. Ltd.

Director

Director



M/S SAEBAN CONSTRUCTION PRIVATE LIMITED

Sr. No.	Financial ratio	Items Included in Numerator	Items Included in Denominator	Current Year		Prev Yr		% of variance	Reason for variance
				Numerator	Denominator	Numerator	Denominator		
(a)	Current Ratio	Current Assets	Current Liab	13425	12967	14073	13615	1.02	0.65%
(b)	Debt/Equity Ratio	Total Borrowing	Equity + Reserve & Surplus	15825	4741	13043	4076	0.20	4.31% Increase in Reserve
(c)	Debt/Service Coverage Ratio	Interest for Debt Service + Net Profit after taxes + Noncash operating expenses + Interest + Other non- cash	Debt Service = Interest and lease payments + Principal payments	1525	600	1898	825	2.29	-22.82%
(d)	Return on Equity Ratio	PAT	Equity + Reserve & Surplus	655	4741	128889	4076	23.23%	-43.67% Decrease in PAT
(e)	Inventory turnover ratio	Cost of goods sold = Cost of material Consumed + Purchase of stock in trade + Change in inventories of Finished Goods, Work in progress and Stock in trade	Average inventory	4620	13663	0.04	2439	0.17	-79.62% Decrease in Inventory
(f)	Trade Receivables turnover ratio	Credit Sales	Average trade receivables	0	0	0	0	RDV/2	RDV/2
(g)	Trade payables turnover ratio	Credit Purchase	Average trade payables	0	0	0	0	RDV/2	RDV/2
(h)	Net capital turnover ratio	Revenue from operations	Working Capital Total current assets - Total current liabilities	33160	4741	0	4076	RDV/2	RDV/2
(i)	Net profit ratio	PAT	Revenue from operations	655	33160	2.01%	1373	RDV/2	RDV/2
(j)	Return on Capital employed	EBIT	Capital employed = Tangible Net assets + Total Borrowings + Deferred Tax Liabilities (if any)	1875	4741	38.55%	2359	58.84%	-32.76% Decrease in income
(k)	Return on Investment	Weighted average investment	Income from investment	0	0	0.20%	0	0.00%	0.00%

The company will explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

Saeban Construction Pvt. Ltd.
Director



Saeban Construction Pvt. Ltd.
Director

1 Additional Regulatory Information

(i) Title deeds of Immovable Property not held in name of the Company

Details of all the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company (in format given below) and where such immovable property is jointly held with others, details are being given to the extent of the company's share.

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter (as defined)	Property held since which date	Reason for not being held in the name of the company, also indicate if in dispute
PPE	Land		NO SUCH CASE			
	Building					
Investment property	Land					
	Building					
Non-current asset held for sale	Land					
	Building					
Others						
*Relative here means relative as defined in the Companies Act, 2013.						
*Promoter here means promoter as defined in the Companies Act, 2013.						

(ii) Revaluation of Property, Plant and Equipment

The Company has not revalued its Property, Plant and Equipment during the year.

Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.

NO SUCH CASE

(iii) Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties

The Company has not granted any Loans or Advances in the nature of loans during the year to its promoters, directors, KMPs and the related parties.

Following disclosures is being made where Loans or Advances in					
(a)	repayable on demand or				
(b)	without specifying any terms or period of repayment				
Type of Borrower		Amount of loan or advance in the nature of		Percentage to the total Loans and	
		Current Year	Previous Year	Current Year	Previous Year
Promoter					
Directors					
KMPs					
Related Parties					

(iv) Capital-Work-in Progress (CWIP)

The Company does not have any Capital-Work-in Progress, whether is current year or in previous year, whether ongoing or temporarily suspended or the completion of which is overdue or exceeded the originally estimated cost

(a) CWIP aging schedule	Amount in CWIP for a period of				Total*	
CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	Current Yr	Prev Year
Projects in progress	Nil	Nil	Nil	Nil	Nil	Nil
Projects temporarily suspended	Nil	Nil	Nil	Nil	Nil	Nil
Previous Year	0	Nil	Nil	Nil	Nil	0
*Total shall tally with CWIP amount in the balance sheet.					Nil	

Saeahan Construction Pvt. Ltd.

Director

Saeahan Construction Pvt. Ltd.



CWIP	To be completed in				Total*	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Current Yr	Prev Year
Projects in progress	Nil	Nil	Nil	Nil	Nil	Nil
Projects temporarily suspended	Nil	Nil	Nil	Nil	Nil	Nil
Previous Year	Nil	Nil	Nil	Nil	Nil	Nil

**Details of projects where activity has been suspended shall be given separately.

(v) Intangible assets under development:

The Company does not have any Intangible assets under development, whether is current year or in previous year, whether ongoing or temporarily suspended or the completion of which is overdue or exceeded the originally estimated cost

Intangible assets under development	Amount in CWIP for a period of				Total*	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Current Yr	Prev Year
Projects in progress	Nil	Nil	Nil	Nil	Nil	Nil
Projects temporarily suspended	Nil	Nil	Nil	Nil	Nil	Nil
Previous Year	Nil	Nil	Nil	Nil	Nil	Nil

* Total shall tally with the amount of Intangible assets under development in the balance sheet.

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**.

Intangible assets under development	To be completed in				Total*	
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Current Yr	Prev Year
Current Year	Nil	Nil	Nil	Nil	Nil	Nil
Project 2*	Nil	Nil	Nil	Nil	Nil	Nil
Previous Year	Nil	Nil	Nil	Nil	Nil	Nil

**Details of projects where activity has been suspended shall be given separately.

(vi) Details of Benami Property

No proceedings have been initiated during the or pending as at the end of the year against the company for holding any benami property under the Prohibition of Benami Transactions Act, 1988 (45 of 1988) and the rules made thereunder.

Where any proceedings have been initiated or pending against	
(a)	Details of such property, including year of acquisition.
(b)	Amount thereof.
(c)	Details of Beneficiaries.
(d)	If property is in the books, then reference to the item
(e)	If property is not in the books, then the fact shall be
(f)	Where there are proceedings against the company
(g)	Nature of proceedings, status of same and company's

(vii) Borrowings from banks or financial institutions-Quarterly Returns/ Statements

Company has NOT borrowed from banks or financial institutions on the basis of security of current assets during the year.

Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following -	
(a) whether quarterly returns or statements of current	YES
(b) if not, summary of reconciliation and reasons of	N A

(viii) Wilful defaulter

The company has not been declared a wilful defaulter during the year by any bank or financial institution or other lender.

Where a company is a declared wilful defaulter* by any bank or	
(a)	Date of declaration as wilful defaulter.
(b)	Details of defaults (amount and nature of defaults).

* "wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

(ix) Relationship with Struck off Companies :

The company does not have any transaction during the year with companies struck off under section 248 of the Companies

Where the company has any transactions with companies struck	
--	--

Saahan Construction Pvt. Ltd.
Director

Saahan Construction Pvt. Ltd.
Director



Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding		Relationship with the Struck off company, if any, to be disclosed
		Current Yr	Prev Year	
	Investments in securities			
	Receivables			
	Payables			
	Shares held by struck off company			
	Other outstanding balances (to be specified)			

(x) **Registration of charges or satisfaction with Registrar of Companies**

The company was not required to get charges or satisfaction of charges to be registered with Registrar of Companies as it did not have any borrowing during the year.

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.	NO
---	----

(xi) **Compliance with number of layers of companies**

The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

Where the company has not complied with the number of layers	
--	--

(xii) **Compliance with approved Scheme(s) of Arrangements**

The Company did not enter into any Scheme of Arrangements during the year, requiring approval thereof by, nor any such scheme was approved by the Competent Authority during the year, in terms of sections 230 to 237 of the Companies Act, 2013.

Where any Scheme of Arrangements has been approved by the	
---	--

(xiv) **Utilisation of Borrowed funds and share premium:**

(A) The Company has not advanced or given loan or invested funds through any intermediary during the year, to any other person(s) or entity(ies), including foreign entities, being Ultimate Beneficiary, identified in any manner whatsoever by or on behalf of the company.

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities, (Funding Party) with the understanding that the company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries).

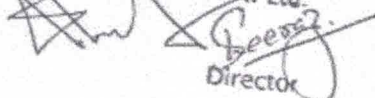
(A) Where company has advanced or loaned or invested			
(i) directly or indirectly lend or invest in other persons	Date	Amount	complete details of each intermediary/ ultimate beneficiaries
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries, the company shall disclose the following -			
(I) fund advanced or loaned or invested in			
(II) fund further advanced or loaned or			
(III) guarantee, security or the like provided to			
(IV) declaration that relevant provisions of the			

Saehan Construction Pvt. Ltd.


Director

(B) Where a company has received any fund from any			
(i) directly or indirectly lend or invest in other persons	Date	Amount	complete details of each funding party/ ultimate beneficiaries
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following -			

Saehan Construction Pvt. Ltd.


Director



(i)	fund received from Funding parties with			
(ii)	fund further advanced or loaned or			
(iii)	guarantee, security or the like provided to			
(iv)	declaration that relevant provisions of the			

(XV)

RATIO

SEPEARATE SHEET ATTACHED

2 Undisclosed income

The Company has not surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme and also shall state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.

3 Corporate Social Responsibility (CSR)

The company is not covered during the year under section 135 of the Companies Act, 2013. Therefore, the provisions Where the company covered under section 135 of the companies act, the following shall be disclosed with regard to CSR activities -

		Current Yr	Prev Yr
(a)	amount required to be spent by the company during the year,		
(b)	amount of expenditure incurred,		
(c)	shortfall at the end of the year,		
(d)	total of previous years shortfall,		
(e)	reason for shortfall,		
(f)	nature of CSR activities,		
(g)	details of related party transactions, e.g., contribution to a trust controlled by the company		
(h)	where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.		

4 Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed -

		Current Yr	Prev Yr
(a)	profit or loss on transactions involving Crypto currency or Virtual Currency		
(b)	amount of currency held as at the reporting date,		
(c)	deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency		

5 Where the company has not used the borrowing fund from Bank or Financial purpose for which it was borrowed. Disclose the detail where it was used

6 Any of the assets other than Property, Plant and equipment, intangible assets and non current investment has been sold on less than its book value. The board shall state the fact.

Saehan Construction Pvt. Ltd.

In terms of our report of even date
For, Pankaj Kumar Mishra & Associates
Chartered Accountants
FRN -0146132

Director

(Pankaj Kumar Mishra)
M.No. 096920
Partner

Date - 28.09.2023

Place - Patna

Saehan Construction Pvt. Ltd.

Saehan Construction Pvt. Ltd.

SHEERAZ AHMAD
Din 02754049
Director

MUZAD AHMAD
Din 02754185
Director

Director

M/S SAEBAN CONSTRUCTION PRIVATE LIMITED

Notes forming part of the financial statements for the year ended
31st March, 2023

(All amounts in Rs Hundreds)

Note I: Significant Accounting Policies

1. Basis of preparation of Financial statements.

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with Generally Accepted Accounting Principles (GAAP) in India and in compliance with the Accounting Standards and other requirements of the Companies Act, 2013 as adopted consistently by the company.

2. AS-1 Method Of Accounting

The company generally follows mercantile system of accounting and recognizes significant items of Income and Expenditure on Accrual basis.

3. AS-2 Inventories

Inventories have been valued on cost or NRV whichever is lower.

4. AS-3 Cash Flow Statements

Cash flow statements has been prepared as it is applicable as per accounting standards in the case of the company.

5. AS-4 Contingencies and events occurring after the Balance Sheet date

As there is no such transaction Accounting Standard-4 relating to contingencies and events after the Balance Sheet date not applicable.

Director

6. AS-5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies

There is no such transaction related to AS-5

Saeahan Construction Pvt. Ltd.

Director



M/S SAEHAN CONSTRUCTION PRIVATE LIMITED

7. AS-6 Depreciation

Depreciation on fixed assets is provided on written down value method at the rate and in the manner prescribed in schedule II to the Companies Act, 2013.

8. AS-7 Construction Contract

The company follows the rules of AS-7 regarding constructions contract .

9. AS- 9 Revenue Recognition

As -9 is properly followed for business of the company. As regards other business, Revenue is recognized on actual basis i.e. on registry of flats / shop.

10. AS-10 Fixed Assets.

Fixed assets are stated at cost less accumulated depreciation. All costs, including freight, carriage etc. till commencement of commercial production are capitalized.

11. AS-11 Foreign Exchange transaction

No foreign exchange transaction has been made during the year.

12. AS-12 Government Grant

No Government Grant has been received during the year.

13. AS-13 Investment

Investment has been valued on the basis of actual cost unless there is permanent diminution in their value which is less than their original cost.

14. AS-14 Amalgamation

The Company has not made any such arrangements of amalgamation during accounting year, hence AS-14 is not applicable.

15. AS-15 Employees Benefit /Retirement Benefit

At present the company doesn't need to follow the employee benefit scheme or retirement benefit scheme to the employees.

16. AS-16 Borrowings Costs

The company follows the rules of AS-16 in respect of Borrowings cost

Saeahan Construction Pvt. Ltd.

Director



M/S SAEHAN CONSTRUCTION PRIVATE LIMITED

17. AS-17 Segment Reporting

As the turnover for the accounting period does not exceeds Rs 50 crores. Segment Reporting requirements laid down in AS-17 relating to the disclosure of corresponding previous year's figures in the first year of application of the accounting standard are not applicable to the company.

18. AS-18 Related Party Disclosures

Proper disclosure has been made in compliance with the AS-18 for related party disclosure.

19. AS-19 Leasing

There are no such agreement based on leasing.

20. AS-20 Earning/Loss per Share

Basics Earning / (Loss) per share are calculated by dividing the net profits or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares, except where results are anti dilutive.

21. AS-21 Consolidated Financial Statements (CFS)

Not Applicable

22. AS-22 Accounting for taxes on income

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act. Deferred income tax reflects the tax effect of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Current tax is measured based on the tax rates and tax laws enacted or substantively enacted at the balance sheet date.

Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses under tax laws, deferred tax assets are recognized to the extent of deferred tax liabilities or only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

Saeahan Construction Pvt. Ltd.

[Signature]
Director



M/S SAEBAN CONSTRUCTION PRIVATE LIMITED

At each balance sheet date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The Company offsets, on a year to year basis, the current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis.

In view of the above the company doesn't recognize the deferred tax assets arising during the financial year.

AS-23 Accounting for investments in Associates in CFS

Not Applicable

AS-24 Discontinuing Operations

None of the Operations during the year is discontinued.

AS-25 Interim Financial Reporting

The company has not made Interim Financial Reporting as it is applicable to the company.

AS-26 Intangible Assets

No reporting has been done as it is not applicable.

AS-27 Financial Reporting of Interest in Joint Ventures

The company does not have any such interest in joint ventures.

AS-28 Impairment of Assets

No reporting has been done as it is not applicable.

AS-29 Provision, Contingent liabilities and Contingent Assets:-

Necessary provisions are made for present obligations that arise out of events prior to the balance sheet date entailing future outflow of economic resources. Such provisions reflect best estimates based on available information.

Disputed liabilities and claims against the company including claims raised by fiscal authorities (e.g., Sales Tax, Income-Tax, etc.), pending in appeal / court for which no reliable estimate can be made of the amount of the obligations or having remote chances for crystallization are not provided for in accounts but disclosed in notes to accounts

Saehan Construction Pvt. Ltd.

Director



M/S SAEHAN CONSTRUCTION PRIVATE LIMITED

Note II : Notes to Accounts

Part- A: In respect of items on the face of the Balancesheet and Profit & Loss Account

1. Share capital: There is no change in share capital.
2. Short -term Borrowings represents CC/OD from Bank.
3. Other current liabilities represents Advance from customer & Exp payable.
4. Short term provision represents Provision for Audit fee & Roc Exp
5. There is no material things to be reported for fixed assets.
6. Inventory represents Work- in- progress.
7. Income from operation represents sale of flats/ shops. The company has estimated & declared 3 % net profit on its turnover.
8. Cost of material consumed & Direct exp represents Purchase of construction material, Direct Exp and Consumable
9. Employee benefit costs represents salary to the employee & directors.
10. Finance cost represents interest & bank charges to bank and other company.
11. Other expenses represents all direct and indirect expenses.

Part- B: General / Other

1. (a) The Company had requested to parties related to current assets (including Loans & Advances) and current liabilities(Including sundry creditors) for confirmation of their balances as on 31.03.2023. But In some cases they had not provided balance confirmation certificate.

(b) Valuation of stock has been done by the management and the same has been taken at cost.

(c) Company has made payment to its directors, staff and other person to meet its expenditures, due to inherent nature of work of the company.

(d) The management takes the responsibilities on behalf of the company for all the statutory and non statutory liabilities of the company which shall arise ,if any, in future apart from the liability appearing in the financial statement.

(e) The company has no bank account apart from bank account/s which appear in the balance sheet.

(f) Cash in hand & WIP have been taken as physically conducted and certified by the management. Physical verification of the same has not done by statutory auditors.

(g) Transactions with related parties have been done on arms length basis.

(h) No provision for GST has been done either for company part or landowner part of project /flats /shops

Saeahan Construction Pvt Ltd.

Director



M/S SAEHAN CONSTRUCTION PRIVATE LIMITED

(i) In addition to adjustment of advances against expenditure, the company has recovered advances in cash also.

(j) The company has settled creditors liabilities / Loan/ other liability against its advances and other current assets with the mutual consent of parties.

(k) The company has not paid GST liability in proper manner.

(l) No effect has been given in the books of Account for contingent liabilities, if any.

2. None of the employees of the company has been in receipt or entitled to receive a remuneration of Rs. 60,00,000 per annum or Rs.5,00,000 p.m. for any part of the year..
3. Wherever external vouchers were not available proper internal vouchers were prepared and duly approved by the management.
4. Auditor's Remuneration:

	2022-23	2021-22
Statutory Audit Fees	100.00	100.00

5. Basic and Diluted Earning/(Loss) Per Share:

Earning(Loss) per share (EPS)	Year ended 31.03.2023	Year ended 31.03.2022
Earnings/(Loss) per share has been computed as under: Profit/(Loss) attributable to equity shareholders- for basic and diluted EPS	665.00	1070.00
Weighted average no. Equity shares outstanding during the year:	20000	20000
Earning Per Shares basic EPS	0.03	0.05
diluted EPS	0.03	0.05

6. Company has made Related Party Disclosures in accordance with Accounting Standard 18

Saehan Construction Pvt. Ltd.

Director



M/S SAEHAN CONSTRUCTION PRIVATE LIMITED

Related Party Transactions:

Sheeraz Ahmad
Shahzad ahmad

Director
Director

7. Transactions with Related Parties

As on 31st March 2023

(a) Director's salary

7000.00

(b) Unsecured

00

(from Directors and shareholders & their relatives)

8. Contingent liabilities not provided for in respect of claims against the company not acknowledged as debts: Nil

9. Previous Years figures have been regrouped/ rearranged wherever considered necessary

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As per our report of event date attached.

For and on behalf of
Pankaj Kumar Mishra & Associate
Chartered Accountants

FRN-014613C

Director

Pankaj Kumar Mishra
(Partner)

M.no. 096920

Place: Patna

Date: 28.09.2023

M/S SAEHAN CONSTRUCTION PRIVATE LIMITED
Saehan Construction Pvt. Ltd.

SHEERAZ AHMAD

SHAHZAD AHMAD

Director

DIN-02754049

DIN-02754185

Director

Director